


**I MINA'TRENTAI SAIS NA LIHESLATURAN GUÅHAN**  
**2022 (SECOND) Regular Session**  
**VOTING RECORD**

NAME	Aye	Nay	Not Voting/ Abstained	Out During Roll Call	Absent	Excused
Senator V. Anthony Ada	✓					
Senator Frank Blas Jr.					✓	✓
Senator Joanne Brown	✓					
Senator Christopher M. Dueñas	✓					
Senator James C. Moylan	✓					
Vice Speaker Tina Rose Muña Barnes	✓					
Senator Telena Cruz Nelson					✓	✓
Senator Sabina Flores Perez					✓	✓
Senator Clynton E. Ridgell	✓					
Senator Joe S. San Agustin	✓					
Senator Amanda L. Shelton	✓					
Senator Telo T. Taitague	✓					
Senator Jose "Pedo" Terlaje	✓					
Speaker Therese M. Terlaje	✓					
Senator Mary Camacho Torres	✓					
<b>TOTAL</b>	<b>12</b>	<b>0</b>			<b>3</b>	<b>3</b>
	Aye	Nay	Not Voting/ Abstained	Out During Roll Call	Absent	Excused

CERTIFIED TRUE AND CORRECT:

  
 \_\_\_\_\_  
 RENNAE V. G. MENO  
 Clerk of the Legislature

I = Pass

Speaker Antonio R. Unpingco Legislative Session Hall  
 Guam Congress Building  
 February 25, 2022

*I MINA'TRENTAI SAIS NA LIHESLATURAN GUÅHAN*  
**2021 (FIRST) Regular Session**

**Bill No. 202-36 (COR)**

As amended by the Committee on General Government Operations,  
Appropriations, and Housing; and further amended  
in the Committee of the Whole.

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Introduced by:

Mary Camacho Torres  
James C. Moylan  
Tina Rose Muña Barnes  
Jose "Pedo" Terlaje  
Joe S. San Agustin  
Christopher M. Dueñas  
V. Anthony Ada  
Frank Blas Jr.

**AN ACT TO AMEND § 26203.2 OF ARTICLE 2, CHAPTER  
26, TITLE 11, GUAM CODE ANNOTATED, RELATIVE  
TO INCREASING THE GROSS THRESHOLD FOR  
LIMITED EXEMPTIONS ON THE BUSINESS  
PRIVILEGE TAXES FOR CERTAIN SMALL  
BUSINESSES.**

1        **BE IT ENACTED BY THE PEOPLE OF GUAM:**

2        **Section 1.** § 26203.2 of Article 2, Chapter 26, Title 11, Guam Code  
3 Annotated, is hereby *amended* to read:

4                **"§ 26203.2. Limited Exemption for Certain Small Businesses.**

5                Notwithstanding any other provision of law, the taxes levied under this Article  
6                in excess of those generated from three percent (3%) of the gross proceeds of  
7                business privilege tax referenced in § 26202 shall not apply to the first Five  
8                Hundred Thousand Dollars (\$500,000) earned or received per taxable year by

1 any person from real property rentals, rental others, profession, retailing,  
2 service income, commission income, licensed insurance premium, and/or  
3 farming, whose gross annual income is in excess of Fifty Thousand Dollars  
4 (\$50,000) but not more than Five Hundred Thousand Dollars (\$500,000)  
5 during the most recent tax year; provided, however, that such person(s) shall  
6 be fully subject to three percent (3%) of the gross proceeds of business  
7 privilege tax referenced in § 26202, subject to the existing requirements and  
8 exemptions referenced elsewhere in this Article. The exemption set forth in  
9 this Section shall apply annually, commencing on the first day of the month  
10 of the new tax year, based on the gross annual income of a person during the  
11 most recent year, and shall end on the last day of the last month of the same  
12 tax year.”

13 **Section 2. Severability.** If any provision of this Act or its application to any  
14 person or circumstance is found to be invalid or contrary to law, such invalidity shall  
15 not affect other provisions or applications of this Act that can be given effect without  
16 the invalid provision or application, and to this end the provisions of this Act are  
17 severable.

18 **Section 3. Effective Date.** This Act shall be effective on July 1, 2022. This  
19 Act shall apply retroactive to January 1, 2022.